

**UNITED STATES BANKRUPTCY COURT FOR
NEW YORK SOUTHERN BANKRUPTCY COURT**

In re: Delphi Mechatronics
Systems

Debtor.

Chapter 11
Case Nos. 05-44481
Claim No.

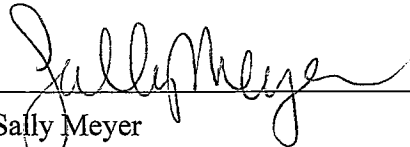
**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(1)**

1. TO: **FILTERS FIRST** ("Transferor")
[TRANSFEROR NAME & ADDRESS]
410 W JACKSON
HARLINGEN, TX 78550

2. Please take notice of the transfer of \$ **6,566.50** of your claim referenced above,
together with all applicable interest, fees and expenses related thereto (the "Transferred
Claim")

Transfer \$6,566.50 to:
Madison Investment Trust - Series 38 ("Transferee")
[TRANSFEREE NAME & ADDRESS]
6310 Lamar Avenue, Suite 120
Overland Park, KS 66202

No action is required if you do not object to the transfer of you claim.


Sally Meyer
Madison Liquidity Investors, LLC.
(800) 896-8913

EVIDENCE OF TRANSFER OF CLAIM

TO: New York Southern Bankruptcy Court
AND TO: Madison Liquidity Investors, LLC.
6310 Lamar Ave, Suite 120
Overland Park, KS 66202

Filters First [Name of Claimant], for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Madison Liquidity Investors, LLC., its successors, with offices at 6310 Lamar Ave, Suite 120, Overland Park, KS 66202, and assigns all right, title and interest in and to the Claim(s) of Claimant against Delphi Mechatronics Systems in the New York Southern Bankruptcy Court, The case entitled In re Delphi Mechatronics Systems, with a Case Number of 05-44481 pending in the Court., including without limitation those receivables of Claimant.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHERE OF, dated as of the April 12, 2006

[NAME OF CLAIMANT] Filters First

By: Rosemary Hess
(Signature of Claimant)

Print Name: Rosemary Hess

817 S. Alamo Rd. - Alamo, Tx. 78516 (physical)
(Address)

P.O. Box 910 - Alamo, Tx. 78516 (mailing) ^{or}
(Address)

74-2587980
(SS#/Tax ID)

By: _____
(Signature of Co-Claimant)

Print Name: _____

(Address)

(Address)

(SS#/Tax ID)

Transfer Agreement Number: 102212668

Accepted:
MADISON LIQUIDITY INVESTORS, LLC

By: Jully Meyer
(signature)

(print name)

04-14-06A07:24 RCVD